THE HON'BLE SRI JUSTICE GODA RAGHURAM

AND

THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY

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WRIT PETITION No.9391 of 2006

DATED:02.05.2006

Between:

M/s.Myatas Housing Private Limited,

Ramarajanagar, Jeedimetla, R.R.Dist.,

Rep.by Mr.K.S.S.Prasad Raju, Managing Director.

.. PETITIONER

AND

The Commercial Tax Officer, Jeedimetla Circle

and others.

.. RESPONDENTS

THE HON'BLE SRI JUSTICE GODA RAGHURAM

AND

THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY

WRIT PETITION No.9391 of 2006

ORDER: (per GR,J)

The 1st respondent by an order, dated 04.12.2004, assessed the petitioner's Sales

Tax liability for the assessment year 2003-04 at Rs.1,58,576-00. This order was preferred for revision before the 2nd respondent, under Section 20(2) of the Andhra Pradesh General Sales Tax, 1957 (for short 'the Act'). After due process, the 2nd respondent proposed levy of tax at 8% under Section 5F of the Act assessing the tax liability at Rs.27,68,870-00. Aggrieved by the revisional order of the 2nd respondent, dated 29.12.2005, the petitioner preferred an appeal to the Sales Tax Appellate Tribunal. As the Tribunal is assumed by the petitioner not to have powers of granting stay of the revisional order of the 2nd respondent, the petitioner filed a stay application before the 3rd respondent seeking stay of the recovery of dispute demand pending disposal of the appeal before the Tribunal. By the impugned proceedings, dated 24.03.2006, the 3rd respondent rejected the stay application on merits. Consequently, the 1st respondent issued a notice, dated 19.04.2006, directing the petitioner to remit the disputed tax of Rs.27,68,870-00.

In the circumstances, the writ petition is disposed of granting stay of the 2nd respondent's final revisional order, dated 29.12.2005, on condition that the petitioner deposits/pays 50% of the tax liability as assessed by the 2nd respondent in the proceedings, dated 29.12.2005, within six (6) weeks from today. The stay granted herein shall enure pending disposal of the petitioner's appeal by the Tribunal. No costs.

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(GODA RAGHURAM, J)

Dated:02.05.2006

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(M.VENKATESWARA REDDY,J)

GJ/KVNI